



PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

February 22, 2019

John Ricker  
MuckRock News; DEPT MR 64842  
411A Highland Ave  
Somerville, MA 02144-2516

Dear John Ricker:

This is our final response to your Freedom of Information Act (FOIA) request dated January 3, 2019 that we received on January 28, 2019.

You asked for:

"Intranet communication (i.e. internal emails) that fit the following conditions:

1. Sent or received between 12/3/18 and 1/1/10, including the dates 12/3/18 and 1/1/10
  2. That contain at least one of the following non-case sensitive key-strings:
    - a. complicit
  3. Sent and Received from irs.gov emails or serversC
- Or in this requests is the logical or. I am limiting my request to the most recent 50 pages of emails..."

Unfortunately, we are unable to process your request as it does not meet the requirements of the FOIA or the applicable agency regulations.

The FOIA requires that requests (1) "reasonably describe" the records sought and (2) be made in accordance with published agency rules. 5 U.S.C § 552(a)(3)(A). IRS regulations at Treas. Reg. § 601.702(c)(5)(i), require that the request describe the documents in sufficient detail to enable us to locate the records "without placing an unreasonable burden upon the IRS." The rationale behind this requirement is that the FOIA is not intended to reduce agency personnel to investigators on behalf of the requesters or to allow requesters to conduct "fishing expeditions" through agency files. Dale v. IRS, 238 F. Supp. 2d 99, 104-05 (D.D.C. 2002) holding that a request seeking "any and all documents . . . that refer or relate in any way" to the requester failed to reasonably describe records sought and "amounted to an all-encompassing fishing expedition of files at [agency's] offices across the country, at taxpayer expense." Additionally, FOIA does not require agencies to conduct legal research. See Lamb v. IRS, 871 F. Supp 301, 304 (E.D. Mich. 1994) finding that requests are outside the

scope of FOIA when they require legal research, are unspecific, or seek answers to interrogatories.

We encourage you to consider revising your request such that a search would not be unreasonably burdensome on the agency. You may find the IRS guide to making FOIA requests helpful in formulating your request. It is available at the following link:  
[http://www.irs.gov/pub/irs-utl/irs\\_foia\\_guide.pdf](http://www.irs.gov/pub/irs-utl/irs_foia_guide.pdf).

You may contact me, the FOIA Public Liaison, John Carpenter, to discuss your request at:

150 Court Street  
New Haven, CT 06510-2022

Telephone: 203-492-8668

The FOIA Public Liaison responds to FOIA and Privacy Act requests for copies of documents maintained by the IRS. There is no provision in either Act to resolve tax, collection, or processing issues and our staff is not trained to answer questions regarding those issues. If you need assistance with tax related issues you may call the IRS toll free number at 1-800-829-1040.

If you have any questions please call Francisca Eyetsemitan, Disclosure Tax Law Specialist, ID # 1000591343, at 617-316-2271 or write to: Internal Revenue Service, Centralized Processing Unit – Stop 211, P.O. Box 621506, Atlanta, GA 30362. Please refer to case number F19031-0040.

Sincerely,

A handwritten signature in black ink, appearing to read "John A. Carpenter". The signature is fluid and cursive, with a large loop at the end.

John A Carpenter  
Disclosure Manager  
Disclosure Office 01